19 39.

Department of Excise

OFFICE of the Board of Revenue

STATION Madras

R. No. 309

abk

Seen by M.

Dated 8-2-39

N.C.

8 44

Pages in the f

(SUBJECT.)

Cashew-arrack - Manufacture at Chowghat distillery for supply in bottles to South Kanara district - Arrangements - Papers Recorded.

The East India Distilleries & Sugar Factories Ltd.
(INCORPORATED IN ENGLAND)

PARRY & CO., LTD.,
MANAGING AGENTS.
TELEGRAPHIC ADDRESS:-
"DISTIMULO."

BOARD OF REVENUE
JAN 1939
EXCISE—MADRAS

Madras, 5th January 1939

OUR REF
Spirit

296

The Secretary to the Commissioner of Excise,

Chepauk,

M A D R A S.

Sir,

Cashew Arrack - Manufacture at Chowghat Distillery - For supply in bottles to arrack shops in South Kanara district

We have the honour to refer you to your communication R.No.833 Abk./38 dated 25-4-1938 and shall be much obliged if you will kindly advise us, as early as possible, whether we shall be required to distil any quantity of cashew arrack this year.

43 (D)

It is essential that the distillation should be carried out before the end of March as we have to commence distillation of cocoanut toddy arrack in April.

You will recollect that last year orders were only received from you after the cashew fruit season was over.

We have the honour to be,
Sir,
Your obedient servants,
for PARRY & CO. LTD.,

Asst. Manager.
Managing Agents.

MJE/P.

To issue today
fwc
19.1.39

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..		
When copied	19/1	
When examined.		
When signed		
When despatched		

SUBJECT :— Cashew arrack – Manufacture at Chowghat Dist – for supply in bottles to arrack shops in South Kanara Dt –

READ AGAIN _____, dated _____ 19____

My ,, ,, _____ ;; _____ 19____ 4425-26(2)

READ *ALSO* :—

No. ~~From the~~ Bds' Memo CR., No. 14964 abstr 37, dated 9.4.1938.

,, ,, B.P.R. 833 abk. dt 25.4.38 — 19— 463(2)

,, ,, from Messrs Parry & Co ,, Letter, dated 5.1.1939 — 19— 4

~~Order~~ CR. ~~Ms.~~
Resolution ~~Rout.~~ No. 296 abstr 39, dated _____ 19____

Memo.

Messrs Parry & Co are informed that they should distil about 200 proof gallons of cashew arrack at the Chowghat Dist during this year cashew season for supply in sealed bottles to the arrack shops in the South Kanara Dt, subject to the conditions specified in the Bds' Memo, CR. 14964 abstr dt 9.4.38. ~~Read above~~.

2/ Instructions regarding the amendments to be made to the conditions of the respective licences will be issued separately

fwc 18.1.39 Ag 18.1.39.

DESPATCHED
MC 21.1.39
4425-26 (2)

To Messrs Parry & Co Madras

The Collrs of S. Kanara & Malabar

The A.C.O.

Copy to the D.C.S.D. & A.C. West Coast

" " Do Bangalore & S. Dist Os

" " D.O. Chowghat

" " W.H.O., Mangalore.

* SPIRIT DEPT.

3

The East India Distilleries & Sugar Factories Ltd

(INCORPORATED IN ENGLAND)

PARRY & CO. LTD,
MANAGING AGENTS
TELEGRAPHIC ADDRESS:-
"DISTIMULO"

Madras 25th January 1939

1265

OUR REF
Spirit

BOARD OF REVENUE
27 JAN 1939
EXCISE—MADRAS

The Secretary to the Commissioner of Excise,
Chepauk,
M a d r a s.

Sir,

BOM

Subject:- Cashew Arrack - manufacture at Chowghat distiller for supply in bottles to Arrack shops in South Kanara district.

We have the honour to acknowledge receipt of your Memorandum C.R.No.296 Abkari of 39 dated 18th November '39(Jany?) and shall be pleased to distil about 200 proof gallons of Cashew Arrack at the Chowghat distillery during this year's cashew season subject to the conditions specified in your Memorandum C.R.No.14964 Abkhari of 37 dated 9-4-1938.

We understand that cashew fruits will be plentiful from the last week of February when we propose to commence distillation. We shall probably require to be permitted to make transfers by pot of both wash and spirit and to convert one store vat for temporary use as a store and issue vat. We shall also require permission to remove the platform scale in the Warehouse for weighing fruit and permission to use the old Distillery Officer's room now vacant as a fruit store.

We cannot say whether any other relaxations of the ordinary distillery rules will be required until normal distillation is in progress.

We note, however, that instructions regarding the amendments to be made to the conditions of the respective licences will be issued separately.

We have the honour to be,

Sir,

Your obedient servants,
for PARRY & Co. Ltd:

Asst. Manager
MANAGING AGENTS

MJE/CVM

THE EAST INDIA DISTILLERIES AND SUGAR FACTORIES, LTD.-(INCORPORATED IN ENGLAND

To issue today

30 Date. 30.1.39 Initials.

DRAFT FOR APPROVAL.

When received for fair copying 30/1

When copied

When examined..

When signed ..

When despatched.

SUBJECT:— Cashew arrack - Manufacture at Chowghat Dist for supply to South Kanara Dt.

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.

READ *ALSO*:—

No. _____ From the Messrs. Parry & Co, No. Letter, dated 25-1-1939 - pp 3-4 C

" _____ " _____ " _____ " _____ 19____.

" _____ " _____ " _____ " _____ 19____.

Order ~~Resolution~~ Ms. Rout. No. 296 alrc 39, dated _____ 19____.

Memo-

The requests of Messrs. Parry & Co contained in para 2 of their letter cited are granted.

p 3 C/f

Messrs. Parry & Co Ltd, Madras

Copy to the ACD (with a copy of the letter)

Desp'd 1/2/39

31.1.39 28/1/39 28.1

Issue p 3-4 C/f to be copied

of cashew arrack. The issue price per bottle of 4 drams of cashew arrack has been fixed as 6 annas & 6 annas 6 pis at the Mangalore warehouse & the depots supplied by it respectively. The Coy. are Requested to state very urgently whether a price of 3 annas & 3 annas 3 pis per bottle of 2 drams of cashew arrack at the warehouse & the depots respectively may be fixed. A reply may kindly be sent before this evening.

L 26 (2)

2.2.39

To Messrs Parry & Co
Madras

Sd/- per
2.2.39

C.F. 16

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..		
When copied ..		
When examined ..		
When signed ..		
When despatched.		

SUBJECT:— Cashew arrack - Sale in South Kanara district.

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.

READ *ALSO*:—

No. _____ From the _____, No. _____, dated _____ 19____

" _____ " _____ " _____ " _____ 19____.

" _____ " _____ " _____ " _____ 19____.

Order ~~Resolution~~ ~~Rout.~~ ~~Ms.~~ No. 296 abx 39, dated _____ 19____.

Ref.

The attention of Messrs. Parry & Co is invited to the Board's memo CR. No. 296 abx 39 dt. 18.1.39. The Govt have decided to reduce the limit of private possession of arrack to 2 drams in all municipalities & within a distance of 5 miles thereof with effect from 1.4.39. The issue of cashew arrack to such areas in South Kanara district should therefore be in bottles of 2 drams each, the remaining areas being supplied with bottles of 4 drams

T.M.

2a

Messrs. Parry & Co,

Madras.

Cashew arrack – Sale ~~of~~ in ~~Bds~~ Tins in South Kanara district.

Bds' Ref. CR No. 296 dtd 31.8.38

2.2.39

Please send very urgently your reply to the Bds' office cited.

Phoned 3.2.39

3/2/39

3.2.39

The East India Distilleries & Sugar Factories Ltd
(INCORPORATED IN ENGLAND)

PARRY & CO., LTD.,
MANAGING AGENTS.
TELEGRAPHIC ADDRESS:-
"DISTIMULO."

Madras, 2nd February. 1939.

BOARD OF REVENUE
4 FEB 1939
EXCISE—MADRAS

OUR REF
spirit.

16 2d

The Secretary to the Commissioner of Excise,

Madras.

Sir,

Cashew Arrack - Manufacture at Chowghat Distillery for supply to South Kanara District.

We have the honour to acknowledge with thanks receipt of your letter No. C.R.296 Abk. dated 28th January 1939.

We have the honour to be,

Sir,

Your obedient servants,
for Parry & Co. Ltd.,

Asst. Manager.
Managing Agents.

10

The East India Distilleries & Sugar Factories Ltd
(INCORPORATED IN ENGLAND)

PARRY & CO., LTD.,
MANAGING AGENTS
TELEGRAPHIC ADDRESS:-
"DISTIMULO."

Madras, 3rd February 1939

OUR REF

BOARD OF REVENUE
4 FEB 1939
EXCISE—MADRAS

The Secretary to the Commissioner of Excise,
P.O.Box 405,
MADRAS.

Sir,

Cashew Arrack - Sale in South Kanara District

We have the honour to acknowledge receipt, with thanks, of your Ref. C.R.No.296-Abk./39 dated 2-2-1939 and note that the Government have decided to reduce the limit of private possession of arrack to 2 drams in all municipalities and within a distance of 5 miles thereof with effect from 1-4-1939.

The issue price per bottle of 4 drams of Cashew Arrack has been fixed at Rs.0-6-0 and Rs.0-6-6 at the Mangalore Warehouse and the depots supplied by it respectively, and you ask us to state whether a price of 3 annas and 3 annas 3 pies per bottle of 2 drams of Cashew Arrack at the Warehouse and the depots respectively may be fixed.

We have carefully examined our costs and find that it is not possible to halve the issue prices fixed for 4 dram bottles for supplies in 2 dram bottles. You will appreciate that the quantities of bottles, labels, corks, sealing wax and the cost of labour are all doubled for all practical purposes and the risks of bottling wastages are increased. Further, it is necessary to use new imported 2-dram bottles as secondhand bottles of this size are not regularly available.

We therefore request that you will be good enough to fix the issue prices of cashew arrack in 2 dram bottles at 4 annas and 4 annas 3 pies per bottle of 2 drams at the Warehouse and the depots served by it respectively.

We have the honour to be,

Sir,

Your obedient servants,
for PARRY & CO.LTD.,

Manager.
Managing Agents.

CM/P.

2 drafts

DRAFT FOR APPROVAL.

V.E 12

G.F.10.

	Date.	Initials.
When received for fair copying ..		
When copied ..	7/x	
When examined ..		
When signed ..		
When despatched.		

SUBJECT:— Cashew arrack - Manufacture at Chowghat Dist - for supply in bottles to arrack shops in South Kanara Dt.

READ AGAIN _____, dated _____ 19____

" " _____ " _____ 19____ ₹2 Ck

READ *ALSO*:—

No. _____ From the Bd's Rep Memo CR. No. 296 abc/39 dated 18.1.1939

" _____ from Messrs. Parry & Co. " Letter " 3.2.1939 ; ₹10 Ck

" _____ " _____ " _____ " _____ 19____

~~Order~~ CR - Ms.
Resolution Rout. No. 296 abc 39, dated _____

Memo.

Consequent on the reduction from 1.4.39 of the limit of private possession of arrack to 2 drams in Municipalities & within a distance of 5 miles thereof, Messrs. Parry & Co ~~should~~ are requested make arrangements for the supply of cashew arrack to such areas in South Kanara Dt. in bottles of 2 drams each. The issue price excluding duty shall be Re 0.4.0 & Re 0.4.3 at the Mangalore warehouse & the depots

depots supplied by it respectively per bottle of 2 drams of 35% U.P. cashew arrack. The maximum retail selling price per bottle of 2 drams of cashew arrack in shops shall be fixed as Rs. 0.7.6

2/. Bottles containing 4 drams of cashew arrack should be supplied to the remaining areas of South Kanara Dt. subject to the ~~orders in Bds Memo~~ prices specified in para 1 of Bds Memo CL.No. 14964 abc 37 dt 9-4-38.

M 12/39

W 27/4

6.2.f

f 10 wf.

To Messrs. Parry & Co, Madras
The Collrs of South Kanara & ~~Malabar~~
The A.C.D.

Copy to D.C.S.D. & D.C. West Coast.
D. Mangalore & S. Distt. Ds
D.D. Chowghat
W.H.O. Mangalore.

D.D. May 7/2

DRAFT FOR APPROVAL. 14 C.F.19.

	Date.	Initials.
When received for fair copying ..		
When copied ..	1/2	
When examined..		
When signed ..		
When despatched.		

SUBJECT:— Cashew arrack - Supply in bottles to South Kanara Dt Special conditions to be inserted in the licences.

READ AGAIN _____, dated _____ 19__

" " Bds Memo CR 296 abc 39 dy 18.1.39 19__

READ *ALSO*:—

No. _____ From the _____, No. _____ dated _____ 19__

" _____ " _____ " _____ " _____ 19__

" _____ " _____ " _____ " _____ 19__

Order / Resolution — Ms. / Rout. No. 296 abc 39, dated _____

Memo.

The special conditions to be inserted in the several licences to be issued in South Kanara Dt. for 1939-40 in respect of the supply & sale of cashew arrack in sealed bottles are communicated to the Collr of South Kanara & the A.C.S for necessary action.

2/ The A.C.S is requested to issue a special licence to Messrs. Parry & Co in the form annexed, to distil cashew arrack in the Chowghat Distt

3/ The Collr of South Kanara

To
The Collr of S. Kanara. xpp 2-9 (T) (with Encls)
The A.C.S. 1
Copy to the D.C.S.D. pp 1-9 (T)
" A.C. West Coast to be issued
" 9. Mangalore

2/2

15

is requested to publish the
special conditions applicable to arrack
licences & to see that they are
duly announced to the bidders
during the auction sales of shops

6.2.39

6.2.39

2/6

Arrack Supply Contract licence:- 1939-40

Special conditions regulating the supply of cashew arrack to South Kanara district:-

1. You shall also be bound to supply through your warehouse at Mangalore cashew arrack in sealed bottles for sale in the arrack shops of South Kanara district.

2. For this purpose, you shall manufacture cashew arrack at the Chowghat Dist. The manufacture & supply by you of cashew arrack shall be subject to the conditions specified in the Board's Memos CR.No.14964 abc 3 & 9.4.38 and CR.No.296 atte 39 & 18.1.39 &.....

3. The strength at which cashew arrack shall be supplied by you shall be 35° UP The duty per gallon of that strength shall be Rs. 3-0-0.

4. The price, excluding duty, to be charged by you ~~(per bottle of 4 drams of 35° U.P. cashew arrack)~~ shall be 6 annas at the Mangalore warehouse & 6 annas 6 pies at the depots

supplies

per bottle of 4 drams of 35° up Cashew arrack

supplied by it, and Rs. and 4 as 3 ps.
respectively per bottle of 2 drams of cashew arrack of 35° U.P.

5. The manufacture, bottling & supply of cashew arrack shall be subject to the same rules & conditions as those applicable to molasses arrack.

6. The minimum quantity of cashew arrack in sealed bottles that may be ~~taken~~ purchased at a time by independent shop keepers from the warehouse & depots shall be 2 gallons & 1/2 a gallon respectively.

7. You shall be bound by such orders affecting the supply of cashew arrack as may be issued by the Board from time to time.

9 L.

11
7.1.39.
31-1-39

6.2.9

/(6). The supply of cashew arrack to the shops situated in the municipalities and within 5 miles thereof shall be only in bottles containing 2 drams of cashew arrack.

Rs. 5-6 (V) MP 1571

8. On the return of the empty bottle undamaged & with its original label intact by any of the arrack shop keepers to you depots or the warehouse you shall be bound to pay him the sum of 6 pies for every bottle so returned.

Mangalore Warehouse licence. 1939-40.

Special conditions regulating the issue of cashew arrack; ~~at the depots~~

1. For the purpose of supplying cashew arrack in sealed bottles

to the arrack depots & shops in South Kanara district in accordance with the conditions of your arrack supply contract licence, cashew arrack will be issued to you from the Chowghat distillery. The bottling of cashew arrack in your warehouse shall be subject to the same conditions as those prescribed in respect of bottling of molasses arrack. The words 'cashew arrack' and the quantity shall be distinctly printed on the label.

2. You shall be bound to supply bottled cashew arrack so long as there is stock available, to all persons licensed to purchase such arrack from you on payment of the value in legal tender.

3/. The strength at which cashew arrack shall be supplied from your warehouse shall be 35° U.P. (excluding duty). The price to be charged by you per bottle of 4 drams of cashew arrack of that strength shall be 6 annas and per bottle of 2 drams of that strength 4 annas.

4/. The minimum quantity that may be purchased at a time from your warehouse

Cashew arrack shall be bottled in bottles of 2 drams & 4 drams capacity and such bottles shall contain 2 drams or 4 drams, as the case may be, of such arrack

f26(2) P1...

by an independent shop keeper shall be 2½ gallons.

5. ~~Your~~ Separate accounts of transactions in cashew arrack shall be maintained by you & the Officer in charge of the warehouse in the same forms as those prescribed for molasses arrack.

6. You shall be bound by such further directions in respect of transactions in cashew arrack as may be issued by the Board or the A.C.D. from time to time.

for
2.7.37

D.C.D.

D.C.D.
21.1.37

Arrack ~~Shops~~ licences in South Kanara Dt - 1939-40.

Special conditions regulating the sale of cashew arrack:-

1. The privilege granted by this licence extends also to the sale of cashew arrack in sealed bottles issued from the Mangalore warehouse or the depots supplied by it. Such arrack will be issued from the warehouse or depots so long as there is stock available.

be 2 gallons & ½ a gallon respectively.

6. The licensed shopkeeper shall not sell bottled arrack to any person at any one time more than the quantity prescribed for private possession ~~one bottle of cashew arrack~~ except under a permit granted by the competent authority.

7. True & separate accounts of transactions in cashew arrack shall be maintained by the licensee.

8. The licensee shall be bound by such other orders relating to the sale of cashew arrack as may be issued by the Collector or the Board during the lease.

9. On the return of the empty bottle undamaged & with its original label intact to the warehouse or depots by any independent shop keeper, such shop keeper shall be entitled to receive from the contract suppliers the sum of 6 pies per bottle for every bottle so returned. The licensed shop keeper shall be bound to pay the sum of 6 pies to any purchaser of cashew arrack from his shops who returns, when empty, the bottle in which such arrack was purchased, provided the bottle is undamaged & has its original label intact.

2. The supply of cashew arrack from the Mangalore warehouse or the depots supplied by it to the persons licensed to purchase such arrack shall be subject to the same conditions as those applicable to the supply of molasses arrack.

3/ The prescribed strength for the sale of cashew arrack is 35° U.P. and each bottle shall contain 4 drams of cashew arrack of that strength. The price excluding duty to be charged per bottle of 4 drams of 35° U.P. cashew arrack shall be 6 annas at the Mangalore warehouse & 6 annas and per bottle of 2 drams four annas and 4 pies respectively at the depots. The duty per gallon of 35° U.P. cashew arrack shall be Rs 3-0-0. The maximum

except those to be issued to the shops situated in the municipalities each of which shall contain only 2 drams of such arrack.

26(2) Fn. 1 to 35° 1/88

retail selling price in the arrack shops shall be Re 0-12-9 per bottle of 4 drams of cashew arrack and Re 0-7-6 per bottle of 2 drams of such arrack.

4/ The licensee is strictly prohibited from altering or tampering with, under any pretext whatever, the bottles, their labels, corks, capsules or seals as issued from the warehouse or depots and from selling cashew arrack.

5/ The minimum quantity that may be purchased at one time from the warehouse & depots by any independent shop keeper, shall

Licence for the distillation of cashew arrack at the Chowghat Distillery.

—

I ..... Esq., Asst. Comm. of Excise for Distilleries, under the provisions of the Madras Abkari Act I of 1886, hereby licence you ..... to manufacture cashew arrack in the Distly. at Chowghat from .... up to such time as the cashew fruit continues to be available during the official year ending 31st March 1940 for the distillation of such spirit subject to the following conditions :-

1. You shall be bound by the general conditions applicable to all abkari & opium licences as notified by the Board of Revenue (hereinafter called the Board) from time to time & the Distillery & Warehouse Rules published as Notification No. 411 dt 14-9-32 on pages 1611-1622 of Part I of the Fort St. George Gazette dt 4-10-32 so far

far as they concern you & by the following conditions which are special to this licence.

2. You shall manufacture spirits known as cashew arrack distilled only from the cashew fruit as long as the cashew fruit is available during the period specified above & according to the terms set forth in the Board's Memos CR. No. 14964 abt 37 dt 9.4.38. & CR. No. 296 abt 39 dt 18.1.39

ff 25-2 (2) BP & 33°/38 * p 2 Cf

3. You shall sell cashew arrack distilled only in sealed bottles & only to the depots & shops of South Kanara district through the Mangalore warehouse. The cashew arrack shall be bottled at the Mangalore warehouse & each bottle shall contain 4 drams of 35° U.P. cashew arrack.

of 2 drams as the case may be

4. You shall sell cashew arrack from 1.4.39 only at a strength of 35° U.P. at a cost price (excluding duty) of 6 annas from the Mangalore warehouse & 6 annas 6 pies at the depots in South Kanara district per bottle of 4 drams of that strength the rate of duty on cashew arrack shall be Rs 3-0-0 per gallon of 35° U.P.

p 2 b (2) U.P & 33°/38

and 4 as 4 as 3 pies per bottle of 2 drams of such arrack.

Licence for the distillation of cashew arrack at the Chowghat Distillery.

I ..... Esq., Asst. Commr. of Excise for Distilleries under the provisions of the Madras Abkari Act I of 1886, hereby licence you ..... to manufacture cashew arrack in the Distly. at Chowghat from ... up to such time as the cashew fruit continues to be available during the official year ending 31st March 1940 for the distillation of such spirit subject to the following conditions :-

1. You shall be bound by the general conditions applicable to all abkari & opium licences as notified by the Board of Revenue (hereinafter called the Board) from time to time & the Distillery Warehouse Rules published as Notification No. 411 Dt. 19.9.32 on pages 1617-1622 of Part I of the Fort St. George Gazette Dt. 4.10.32 so

Samples of cashew arrack may be taken as & when required for test of quality at the Board's Laboratory free of duty & cost price.

5. You shall see that all receptacles in which cashew arrack is issued are labelled "Cashew arrack distilled at the Chowghat Distillery" before they leave the distillery.

6. You shall be bound by such departmental orders concerning distilleries & the manufacture of cashew arrack as may be issued by the Board from time to time.

7. You shall ~~be kept~~ keep the Plant & other accessories clean & in the manner prescribed by the A.C.D.

8. The Board reserves the right to cancel the licence without any notice if you are declared insolvent by a competent Court.

27.1.39.

1.2.39

Arrack Supply Contract licence.- 1939-40.

Special conditions regulating the supply of cashew arrack to South Kanara district.—

1. You shall also be bound to supply through your warehouse at Mangalore cashew arrack in sealed bottles for sale in the arrack shops of South Kanara district.

2. For this purpose, you shall manufacture cashew arrack at the Chowghat Distillery. The manufacture and supply by you of cashew arrack shall be subject to the conditions specified in the Board's Memos C.R. No.14964 Abk./37 dated 9-4-38 and C.R. No.296 Abk./39 dated 18-1-39 and 6-2-39

3. The strength at which cashew arrack shall be supplied by you shall be 35° u.p. The duty per gallon of that strength shall be Rs.3-0-0.

4. The price, excluding duty, to be charged by you shall be 6 annas at the Mangalore Warehouse and 6 annas 6 pies at the depots supplied by it per bottle of 4 drams of 35° u.p. cashew arrack and 3 as. and 4 as. 3 pies respectively per bottle of 2 drams of cashew arrack of 35° u.p.

5. The manufacture, bottling and supply of cashew arrack shall be subject ~~of~~ to the same rules and conditions as those applicable to molasses arrack.

6. The supply of cashew arrack to the shops situated in the municipalities and within 5 miles thereof shall be only in ..... bottles containing 2 drams of such arrack.

7. The minimum quantity of cashew arrack in sealed bottles that may be purchased at a time by independent shop keepers from the warehouse and depots shall be 2 gallons and 1/2 a gallon respectively.

8. You shall be bound by such orders affecting the supply of cashew arrack as may be issued by the Board from time to time.

9. On the return of the empty bottle undamaged and with its original label intact by ~~only~~ any of the arrack shop keepers to your depots or the warehouse, you shall be bound to pay him the sum of 6 pies for every bottle so returned.

—

Mangalore Warehouse licence - 1939-40.

Special conditions regulating the issue of cashew arrack.—

1. For the purpose of supplying cashew arrack in sealed bottles to the arrack depots and shops in South Kanara District in accordance with the conditions of your arrack supply contract licence, cashew arrack will be issued to you from the Chowghat distillery. The bottling of cashew arrack in your warehouse shall be subject to the same conditions as those prescribed in respect of bottling of molasses arrack. Cashew arrack shall be bottled in bottles of 2 drams and 4 drams capacity and such bottles shall contain 2 drams or 4 drams, as the case may be, of such arrack. The words 'cashew arrack' and the quantity shall be distinctly printed on the label.

2. You shall be bound to supply bottled cashew arrack so long as there is stock available, to all persons licensed to purchase such arrack from you on payment of the value in legal tender.

3. The strength at which cashew arrack shall be supplied from your warehouse shall be 35° u.p. The price (excluding duty) to be charged by you per bottle of 4 drams of cashew arrack of that strength shall be 6 annas and per bottle of 2 drams of that strength 4 annas.

4. The minimum quantity that may be purchased at a time from your warehouse by an independent shop keeper shall be ~~1/8 a gallon~~ two gallons.

5. Separate and correct accounts of transactions in cashew arrack shall be maintained by you and the Officer in charge of the warehouse in the same forms as those prescribed for molasses arrack.

6. You shall be bound by such further directions in respect of transactions in cashew arrack as may be issued by the Board or the Assistant Commissioner for Distilleries from ti

27

Arrack shop licences in South Kanara district - 1939-40.

Special conditions regulating the sale of cashew arrack.—

1. The privilege granted by this licence extends also to the sale of cashew arrack in sealed bottles as issued from the Mangalore warehouse or the depots supplied by it. Such arrack will be issued from the warehouse or depots so long as there is stock available.

2. The supply of cashew arrack from the Mangalore warehouse or the depots supplied by it to the persons licensed to purchase such arrack shall be subject to the same conditions as those applicable to the supply of molasses arrack.

3. The prescribed strength for the sale of cashew arrack is 35° u.p. and each bottle shall contain 4 drams of cashew arrack of that strength except those to be issued to the shops situated in the municipalities and within 5 miles thereof each of which shall contain only 2 drams of such arrack. The price excluding duty to be charged per bottle of 4 drams of 35° u.p. cashew arrack shall be 6 annas at the Mangalore warehouse and 6 annas 6 pies at the depots and per bottle of 2 drams four annas and 4 as. 3 pies respectively. The duty per gallon of 35° u.p. cashew arrack shall be Rs.3-0-0. The maximum retail selling price in the arrack shops shall be Re.1-12-9 per bottle of 4 drams of cashew arrack and Re.1-7-6 per bottle of 2 drams of such arrack.

4. The licensee is strictly prohibited from altering or tampering with, under any pretext whatever, the bottles, their labels, corks, capsules or seals as issued from the warehouse or depots and from bottling cashew arrack.

5. The minimum quantity that may be purchased at one time by any independent shop keeper from the warehouse and depots shall be 2 gallons and 1/2 a gallon respectively.

28

6. The licensed shop keeper shall not sell bottled arrack to any person at any one time more than the quantity prescribed for private possession except under a permit granted by the competent authority.

7. True and separate accounts of transactions in cashew arrack shall be maintained by the licensee.

8. The licensee shall be bound by such other orders relating to the sale of cashew arrack as may be issued by the Collector or the Board during the lease.

9. On the return of the empty bottle undamaged and with its original label intact to the warehouse or depots by any independent shop keeper, such shop keeper shall be entitled to receive from the contract suppliers the sum of 6 pies per bottle for every bottle so returned. The licensed shop keeper shall be bound to pay the sum of 6 pies to any purchaser of cashew arrack from his shops who returns, when empty, the bottle in which such arrack was purchased, provided the bottle is undamaged and has its original label intact.

29

Licence for the distillation of cashew arrack at the Chowghat Distillery.

I ..... Esq., Assistant Commissioner of Excise for Distilleries, under the provisions of the Madras Abkari Act I of 1886, hereby licence you ..... to manufacture cashew arrack in the Distillery at Chowghat from -..... up to such time as the cashew fruit continues to be available during the official year ending 31st March 1940 for the distillation of such spirit subject to the following conditions :—

1. You shall be bound by the general conditions applicable to allak abkari and opium licences as notified by the Board of Revenue (hereinafter called the Board) from time to time and the Distillery and Warehouse rules published as Notification No.411 dated 19-9-32 on pages 1617-1622 of Part I of the Fort St. George Gazette dated 4-10-32 so far as they concern you and by the following conditions which are special to this licence.

2. You shall manufacture spirits known as cashew arrack distilled only from the cashew fruit as long as the cashew fruit is available during the period specified above and according to the terms set forth in the Board's Memos C.T.14964 Abk./37 dated 9-4-38 and C.T. No. 296 Abk./39 dated 18-1-39.

3. You shall sell cashew arrack distilled, only in sealed bottles and only to the depots and shops of South Kanara district through the Mangalore Warehouse. The cashew arrack shall be bottled at the Mangalore Warehouse and each bottle shall contain 4 drams or 2 drams as the case may be of 35° u.p. cashew arrack.

4. You shall sell cashew arrack from 1-4-39 only at a strength of 35° u.p. at a cost price (excluding duty) of 6 annas from the Mangalore Warehouse and 6 annas 6 pies from the depots in South Kanara district per bottle of 4 drams of that strength and 4 as. 3 pies per bottle of 2 drams of such arrack. The rate of duty on cashew arrack shall be Rs.3-0-0 per gallon of 35° u.p.

and 4 as/-

Samples

Samples of cashew arrack may be taken as and when required for test of quality at the Board's Laboratory free of duty and cost price.

5. You shall see that all receptacles in which cashew arrack is issued are labelled "Cashew arrack distilled at the Chowghat Distillery" before they leave the distillery.

6. You shall be bound by such departmental orders concerning distilleries and the manufacture of cashew arrack as may be issued by the Board from time to time.

7. You shall keep the Plant and other accessories clean and in the manner prescribed by the Assistant Commissioner for Distilleries.

8. The Board reserves the right to cancel the licence without any notice if you are declared insolvent by a competent Court.

—

A8
M2

CR no 296 a/39.

Cashew arrack - manufacture at Chowghat Distt - for supply in bottles in S. Kanara Dt - 1939-40

—

—

— Submitted for perusal.

For a brief history of the distillation of cashew arrack in the Chowghat Distt for supply in bottles in S. Kanara Dt, please see pp 28-31 (Z). It will be seen that there is no special demand for this kind of arrack except from the higher class of mercantile Mangalore Christains who require it in bottles. The question of meeting this demand was examined in detail last year and arrangements were made with Messrs Parry & Co that they should distil about 200 proof gals during the cashew season of 1938-39 for sale in bottles of 4 drams in the arrack shops in S. Kanara Dt. The Coy were permitted the use of the hydraulic press, wash backs, pumps and other equipments remaining unsold

unsold in the Chowgat- Distry; all other expenses in connection with distillation being borne by the distillers themselves.

As the orders of Govt sanctioning distillation were received only in April, i.e long after the close of the cashew fruit season, the coy expressed their inability to undertake the distillation of cashew arrack last year. The proposal therefore had to be abandoned then and the Govt were informed that their orders permitting distillation of cashew arrack in a small scale will be given effect to this year.

A duty of Rs 3/- per gallon of 35° u.p is proposed to be levied on cashew arrack. The issue prices fixed (excluding duty) being Re 0-6-0 and Re 0-6-6 per bottle respectively at the Mangalore M.H and at the depots. A maximum retail selling price of 12 as 9 ps per bottle of 4 drams of cashew arrack was also fixed by the Board last year. These rates may be fixed will hold good for the next year. Sanction may therefore be accorded to Messrs Parry & Co to distil about

about 200 p. gallons of cashew arrack this year on the same conditions and rates specified last year.

14-5-26 (Z)

Cashew arrack was formerly sold in bulk as well as in bottles but now its sale is permitted only in bottles. In their letter dy 24.1.38, the Coy made stated that there was a stock of 23.1 p. gals of cashew arrack remaining unsold in the Mangalore W.H. on 21.1.38. It is not known whether this stock has been sold out. It is therefore necessary that before considering suggesting amendments to the respective licences, that this should be ascertained from the Coy. The Coy. may be asked about this.

1-5-1 (H)

7 (Z)

Contract Distillery Note licences.

Please examine the effect of our proposal to enhance the issue price & duty of the other kinds of toddy-arrack shown in the last appendix to the duty of Rs 3 already sanctioned & ascertain if they increase the duty of Mangalore toddy-arrack issued in Mangalore

11/1/39

11.1.39.

Note Contd.

The present rate of duty on molasses

arrack in Sawara is Rs 4 3 7 per gallon of 35° U.P. & Rs 6·8·0 per proof gallon. An increase in the rate of duty to Rs 5-12-0 per gallon of 35° U.P. & Rs 8-13-6 per proof gallon has been recommended to the Govt.

The rate of duty on Cashew arrack was first fixed by the G.I. in 1934 at the same rate as on molasses arrack. viz. Rs 6·3·0 per Gallon of 30° U.P. to correspond with the rate of Rs 5-12-0 for 35° of molasses arrack. From 1·4·35 when the duty on molasses arrack was reduced to Rs 4 3·7 per gallon of 35° U.P. the duty on Cashew arrack was reduced correspondingly to Rs 4 8·10 viz Rs 6·3·0 per gallon of 30° U.P. — Subsequently the strength of Cashew arrack was reduced to 35° U.P. and the duty was reduced to Rs 3·12·0 correspondingly from 1·11·35. It was then brought to notice in 1936 that the Rules of Cashew arrack continued as per proof & that duty ought to be reduced. The Govt were addressed and their sanction obtained in 1936 reducing the duty on Cashew arrack to Rs 3/-. per gallon of 35° U.P. from 1·1·37 while the rate of duty on Molasses arrack continued to be Rs 4 3·7 from 1·4·35 onwards. It will be seen that the rate of Rs 3/- was not fixed with

reference to is duly on instances arrack but cat t
was level at a wide rigure so as to attract demand t
enable the owners of the accumulated stock Dim
use of to 3f see a value of 35' cb · as lesser inclu
till now = the sum I re-ing 21 o l P

Please in a united to the trade for to Jos
last year - 1513 17(2) Certain it will see stock
ine is is cat accumulated in future arrack a suffe
and last - my is upon ass - reasonable wages
as ours & must arrack is others for
a - united association of dealers arrack arrack
accumulated as ignore, a 73f - 23 (W) July
all make a rock 2 or factors a
last year - is reckon d - a l to ignore for
as a - is other is a day rate f the
I ai that see to small quantity wages
- ai may encrease but rates may be has
ai it ch 's year. di is because for
cultivate ann other may encrease to ice
stocks rate of 3f- but gallon of 35' cf
as to recommended - ai ann rate ch 24 (
' u' - y is able that - y ai in other
- ' a ch ubstance, to bring dim rates
ch a cup rate in a ' inclined
' a for dealers other & stock may be
' ignore ch is ~~stocks~~ stocks. stocks may
ch be increase or duly enhancement is
to be recommended

WA P. T. 6,

Which is required
Reference on this file is to give a
to the letter dated 1st ult. from
reply to Messrs Parry & Co. Ltd. whether
they should make arrangements to
distil cashew arrack this year.

200 Pls of
Distillation of cashew arrack &
Supply of the Bottles & Stamps Duty were
ordered by this Secretariat in the G.O.
on p 24 (Z) in April last year. Owing
to the early cessation of the cashew season
the no cashew arrack could be made.
We replied the last Govt. Circular 43 (Z) to
said that we would make the
Supply this year. In our arrack
proposals no change of duty was
considered for cashew arrack. So the duty will stand.

Reply may be given in the form
as my That cashew arrack may be distilled &
Supplied as indicated in the P.S. letter
on p 43 (Z). Steps will be taken to
make necessary amendments in licences &c

16.12.38

17.12

1 p.c. of

We, this seems
to follow from
the st. year
arrangement. In view
to the D

17.1.39

Now issued.

Draft submitted.

18.1.39

18.1.39

AS

ff 3-4 Cf From Messrs. Parry & Co. Letter dt 25.1.39:

The Coy. request that the following concessions may be allowed in connection with the distillation of cashew arrack:-

(1) To make transfers by pot of both wash & spirits;

(2) to convert one store vat for temporary use as a store & ceune vat;

(3) to remove the Platform Scale in the warehouse for weighing fruit; and

(4) to use the old Distt. Officer's Room now vacant as a fruit store.

All these requests were made by the Coy. last year also & the A.C.D. stated then that there was no objection to granting them. & the same agreed. Orn the Coy. may be informed that their requests are granted. Draft put up.

f14 (2) & f 43; f 31.

fm
27.1.39.

26/1/39

Note Asst.

According to the arrangements already communicated, the Cashew arrack is to be sold each bottle is to contain of 4 drams of Cashew arrack

and the above prices fixed for withdrawal of 4 Rams is 6 as at the Manyakan W/H and 6 as 6 pies at Nandi. Now that it has been decided to reduce the limit of Rhodali possession of arrack to 2 Rams in all Municipalities and within 5 miles thereof, ~~each of the two shops should contain only~~ 2 Rams ~~of Rhodal arrack~~ in S. Kanara Dt. the withdrawal to be fixed in such areas, & should consist only of 2 Rams. ~~Two shops will have the same~~ The Coy have therefore to make arrangements for selling Cochin arrack of 2 Rams & 4 Rams in bottles ~~they may be issued~~. The ~~issue~~ prices ~~existing today~~ ~~will~~ may perhaps then be as noted below.

	W/H Rs - p	Retail Rs - p	Maximum Retail Price in shops Rs - p
2 Rams	3 - 0	3 - 3	6 - 4
4 Rams	6 - 0	6 - 6	12 - 9

~~The Special conditions to be fixed in the respective licences are at ---- ---- They may be communicated to the local officers for submission~~

The Coy may be asked to state before this evening.

Sd/- 2.2.39

their urgently, whether they agree to the rates now above for 2 Rams bottles. Draft Endst

Sd/- 2.2.39

From Messrs. Parry & Co letter dt 3.2.39.

The issue price of cashew arrack (excluding duty) has been fixed as 6 as. & 6 as 6 ps per bottle of 4 drams. As the limit of private possession of arrack has been reduced to 2 drams in municipalities & within a distance of 5 miles thereof from 1.4.39, the supply of cashew arrack to these areas in S. Kanara Dt. has to be made in bottles of 2 drams each. Messrs. Parry & Co, who were consulted as to the price to be fixed for 2 dram bottles, state that allowing for cost of bottles, labelling etc, the price has to be fixed at 4 as & 4 as 3 ps at the warehouse & the depots respectively. This price may be accepted & communicated to the local officers.

The maximum retail selling price of cashew arrack has been fixed as Re 0.12.9 per bottle of 4 drams as detailed in the margin. On that basis the maximum retail selling price per bottle of 2 drams will be Re 0.7.6. Orders may

Cost price 0.6.6
Duty 0.4.0
Cost of transport & profit etc. 0.2.3
0.12.9

C.P. 0.4.3
Duty 0.2.0
Profit etc. 0.1.3
0.7.6

may be issued that the maximum retail selling price of cashew arrack will be Re 0·7·6 per bottle of 2 drams supplied to the shops in the Municipalities & within a distance of 5 miles thereof.

fm 12/2/39

12.2.39

6.2.39

M.2. 6/2/39

Note Contd.

Draft submitted. AS

The special conditions to be inserted in the respective licences which have been drafted from the existing conditions with necessary alterations are at (I) & they may be communicated to the local officers. Draft submitted.

fm 12/2/39

6.2.

6.2.39

Note Contd:-

No further action is necessary in this file. The papers may be recorded.

Draft put up.

fm 8/2/39

8.2.39

8.2.39

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..		
When copied ..		
When examined..		
When signed ..		
When despatched.		

SUBJECT:—

Cashew arrack - Manufacture at Chowghat Distt for supply in bottles to South Kanara Distt - arrangements — Papers —

Recorded —

READ AGAIN _____, dated _____ 19____

" " _____ " _____ 19____

READ *ALSO*:—

No._____From the_____, No._____, dated_____19____

" _____ " _____ " _____ " _____ 19____

" _____ " _____ " _____ " _____ 19____

Order / Resolution — Ms. / Rout. No. 296 abc 39, dated _____

Recorded.

8/2/39

8/2/39

OFFICE OF THE ASSISTANT COMMISSIONER FOR DISTILLERIES, MADRAS.

J.W.Ward Esq.

BOARD OF REVENUE
15 MAR 1939
EXCISE MADRAS

R.Dis.No.168/39 3497 Dated 13-3-1939.

Sub.- Licence - Cashew arrack - Distillation at Chowghat Distillery - Issued.

Ref.- Board's C.R.No.14964 Abk/37 dated 9-4-38 and C.R.396 Abl/39 dated 18-1-39.

In connection with the distillation of cashew arrack at Chowghat Distillery for supply in sealed bottles to the arrack shops in South Kanara District according to the terms set forth in the Board's references cited above a licence to manufacture cashew arrack in the Distillery at Chowghat granted to Messrs. Parry & Co., Ltd., Madras, Managing Agents of the East India Distilleries and Sugar Factories Ltd., is herewith forwarded to the Officer in charge of the Chowghat Distillery for delivery to the Distillery Manager.

The Distillery Officer will obtain and submit a counterpart agreement for the licence issued. The Distillery Officer should not permit the transport of cashew arrack from the Chowghat Distillery to the Mangalore Warehouse unless the company execute with the Collector, Malabar, a general bond, as in precedent No.III printed on pages 83-84 Distillery Manual, Vol.I, as required by the rule 48 of the Distillery and Warehouse Rules, for the transport of cashew arrack under bond from Chowghat to Mangalore without payment of duty.

May be lodged & filed with B.P.309 a/39. (Y)

14334

Asst. Commr. for Distilleries.

To the Distillery Officer, Chowghat with a licence by Regd. Post.
Copy to Inspector, Southern Distillery Circle.
" Asst. Commissioner of Excise, West Coast Sub Division.
" Deputy Commissioner, Southern Division.
" Collector, Malabar District, Calicut.
" Assistant Secretary, Board of Revenue (Excise), Madras.
with a Copy of the licence

A.P.14/3.

14339

Licence for the distillation of Cashew arrack
at the Chowghat Distillery.

-ooo-

I, J.W.Ward Esquire, Assistant Commissioner of Excise for Distilleries, under the provisions of the Madras Abkari Act I of 1886, hereby licence you, Messrs. Parry & Co., Ltd., Managing Agents of the East India Distilleries and Sugar Factories Ltd., to manufacture cashew arrack by distilling such arrack from the cashew fruit in the Distillery at Chowghat from 15-3-39 upto such time as you are able to manufacture the quantity of cashew arrack agreed to between you and the Board of Revenue (Excise and Separate Revenue), distillation being continued if necessary in the official year ending with 31-3-40 subject to the following conditions.

1. You shall be bound by the general conditions applicable to all abkari and opium licences as notified by the Board of Revenue (hereinafter called the Board) from time to time and the Distillery and Warehouse rules published as Notification No.411 dated 19-9-32 on pages 1617-1622 of Part I of the Fort. St. George Gazette dated 4-10-32 so far as they concern you and by the following conditions which are special to this licence.

2. You shall manufacture spirits known as cashew arrack distilled only from the cashew fruit till you are able to manufacture the quantity as agreed to between you and the Board of Revenue (Excise and Separate Revenue) or as long as the cashew fruit is available beginning the manufacture from 15-3-39 and continuing to do so if necessary during the period specified in the preamble and according to the terms set forth in the Board's Memos C.R.No.14964 Abk/37 dated 9-4-38 and C.R. No.296 Abk/39 dated 18-1-1939.

3. You shall sell cashew arrack distilled, only in sealed bottles and only to the depots and shops of South Kanara district through the Mangalore Warehouse. The cashew arrack shall be bottled at the Mangalore Warehouse and each bottle shall contain 4 drams or 2 drams as the case may be

of 35° U.P. cashew arrack.

4. You shall sell cashew arrack from 1-4-39 only at a strength of 35° u.p. at a cost price (excluding duty) of 6 annas from the Mangalore Warehouse and 6 annas 6 pies from the depots in South Kanara district per bottle of 4 drams of that strength and 4 annas and 4 annas 3 pies per bottle of 2 drams of such arrack. The rate of duty on cashew arrack shall be Rs.3-0-0 per gallon of 35° U.P.

Samples of cashew arrack may be taken as and when required for test of quality at the Board's Laboratory free of duty and cost price.

5. You shall see that all receptacles in which cashew arrack is issued are labelled "Cashew arrack distilled at the Chowghat Distillery" before they leave the distillery.

6. You shall be bound by such departmental orders concerning distilleries and the manufacture of cashew arrack as may be issued by the Board from time to time.

7. You shall keep the Plant and other accessories clean and in the manner prescribed by the Assistant Commissioner for Distilleries.

8. The Board reserves the right to cancel the licence without any notice if you are declared insolvent by a competent Court.

Granted this fourteenth day of March 1939.

14/3/39

Assistant Commissioner of Excise
for Distilleries, Madras.

Ass. 14/3/39